

HOUSE BILL 2535
By Baird

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 3, relative to exemption from sales
and use tax of solar water heaters and systems
using solar or wind energy to generate or store
electricity.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding the
following language as a new, appropriately designated subdivision:

() Solar water-heating equipment, solar photovoltaic equipment including back-
up system equipment used to store energy produced from such solar photovoltaic
equipment, and wind generators with a generating capacity of one hundred kilowatts
(100 kW) or less including back-up system equipment used to store energy produced
from such wind generators, and any charges made for the installation or repair of such
equipment;

SECTION 2. This act shall take effect July 1, 2006, the public welfare requiring it.